



Learning and Skills Act 2000

2000 CHAPTER 21

PART V

MISCELLANEOUS AND GENERAL

Transfers: further provision

[^{F1}94A. Stamp duty land tax

- (1) For the purposes of stamp duty land tax, a land transaction effected by a scheme under section 92 or 93 is exempt from charge.
- (2) Relief under this section must be claimed in a land transaction return or an amendment of such a return.
- (3) In this section—
 - “land transaction” has the meaning given by section 43(1) of the Finance Act 2003;
 - “land transaction return” has the meaning given by section 76(1) of that Act.]

Textual Amendments

- F1** S. 94A inserted (1.12.2003) by [The Stamp Duty Land Tax \(Consequential Amendment of Enactments\) Regulations 2003 \(S.I. 2003/2867\)](#), reg. 1, **Sch. para. 31**

Changes to legislation:

Learning and Skills Act 2000, Section 94A is up to date with all changes known to be in force on or before 21 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 3A-3D inserted by [2006 c. 40 s. 75\(1\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 75 repealed (1.4.2010) without ever being in force by 2009 c. 22, Sch. 6 para. 59, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 3A-3D repealed by [2009 c. 22 Sch. 16 Pt. 2](#) (This amendment not applied to [legislation.gov.uk](#). The insertion of ss. 3A-3D never came into force and the inserting provision 2006 c. 40, s. 75 was repealed (1.4.2010) by 2009 c. 22, Sch. 6 para. 59, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 3D(6) words substituted by [2007 c. 25 Sch. 1 para. 14](#) (This amendment not applied to [legislation.gov.uk](#). The insertion of ss. 3A-3D never came into force and the inserting provision 2006 c. 40, s. 75 was repealed (1.4.2010) by 2009 c. 22, Sch. 6 para. 59, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 18(9) added by 2009 c. 22 Sch. 2 para. 46(2B) (as modified) (cond.) by [S.I. 2010/1158 Sch. 4 para. 4\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 18 already repealed (1.4.2010) by Apprenticeships, Skills, Children and Learning Act 2009 (c. 22), s. 269(4), Sch. 6 para. 35, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 18C(9) added by 2009 c. 22 Sch. 2 para. 46(2C) (as modified) (cond.) by [S.I. 2010/1158 Sch. 4 para. 4\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 18C already repealed (1.4.2010) by Apprenticeships, Skills, Children and Learning Act 2009 (c. 22), s. 269(4), Sch. 6 para. 36, 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 33D(3A) inserted by [2022 asc 1 Sch. 4 para. 14\(6\)](#)
- s. 33E(3A) inserted by [2022 asc 1 Sch. 4 para. 14\(7\)\(a\)](#)
- s. 33G(6) inserted by [2022 asc 1 Sch. 4 para. 14\(8\)](#)
- s. 33I(6) inserted by [2022 asc 1 Sch. 4 para. 14\(9\)](#)
- s. 33L(2A) inserted by [2022 asc 1 Sch. 4 para. 14\(12\)](#)
- s. 33M(1) s. 33M renumbered as s. 33M(1) by [2022 asc 1 Sch. 4 para. 14\(13\)](#)
- s. 33M(2) inserted by [2022 asc 1 Sch. 4 para. 14\(13\)](#)
- s. 33P(4) inserted by [2022 asc 1 Sch. 4 para. 14\(16\)\(b\)](#)
- s. 33Q(4) inserted by [2022 asc 1 Sch. 4 para. 14\(17\)\(b\)](#)
- s. 99(2A) inserted by [2008 c. 25 s. 160\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 160(2) repealed (1.4.2010) without ever being in force by 2009 c. 22, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 99(2A) repealed by [2009 c. 22 Sch. 6 para. 45\(3\)Sch. 16 Pt. 2](#) (This amendment not applied to [legislation.gov.uk](#). S. 99(2A) was never inserted and the inserting provision 2008 c. 25, s. 160(2) was repealed (1.4.2010) without ever being in force by 2009 c. 22, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 125(2)(aa) inserted by [2022 asc 1 Sch. 4 para. 14\(24\)](#)
- s. 138(3)(ca) inserted by [2022 asc 1 Sch. 4 para. 14\(26\)](#)